

**CONVENTION BETWEEN CANADA AND MOROCCO FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL**

The Government of Canada and the Government of the Kingdom of Morocco,

Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,

Have agreed as follows:

**I. SCOPE OF THE CONVENTION**

**ARTICLE I**

*Personal Scope*

This Convention shall apply to persons who are residents of one or both of the Contracting States.

**ARTICLE II**

*Taxes Covered*

1. This Convention shall apply to taxes on income and on capital imposed on behalf of each Contracting State, irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital, including taxes on gains from the alienation of movable or immovable property, taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation.

3. The existing taxes to which the Convention shall apply are:

- (a) in the case of Canada: the income taxes imposed by the Government of Canada (hereinafter referred to as "Canadian tax");
- (b) in the case of Morocco:
  - (i) the business profits tax and the investment reserve;
  - (ii) the tax on public and private salaries, emoluments, fees, wages, pensions and annuities;
  - (iii) the tax on urban real property;